

Form <b>F-66 (IA-2)</b> (5-8-2013)				
STATE OF IOWA  2013 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2013  CITY OF <u>WATERLOO</u> , IOWA DUE: December 1, 2013		16200701000000 CHIEF FINANCIAL OFFICER 715 MULBERRY STREET WATERLOO, IA 50703  <i>(Please correct any error in name, address, and ZIP Code)</i>		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	40,275,404		40,275,404	40,620,062
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	40,275,404		40,275,404	40,620,062
Delinquent property taxes	18,966		18,966	0
TIF revenues	6,525,669		6,525,669	6,504,881
Other city taxes	14,746,096	0	14,746,096	14,644,298
Licenses and permits	1,114,706	400	1,115,106	1,118,683
Use of money and property	1,415,186	31,877	1,447,063	1,273,526
Intergovernmental	29,522,651	382,981	29,905,632	45,975,504
Charges for fees and service	6,546,206	16,251,287	22,797,493	23,015,140
Special assessments	232,389	0	232,389	187,651
Miscellaneous	9,474,199	18,003	9,492,202	8,164,559
Other financing sources	29,985,718	6,700,000	36,685,718	37,769,830
Total revenues and other sources	139,857,190	23,384,548	163,241,738	179,274,134
Expenditures and Other Financing Uses				
Public safety	30,280,445	0	30,280,445	30,799,881
Public works	22,825,295	0	22,825,295	26,634,515
Health and social services	374,944	0	374,944	419,938
Culture and recreation	9,037,858	0	9,037,858	9,492,232
Community and economic development	12,914,619	0	12,914,619	14,580,010
General government	5,044,904	0	5,044,904	5,713,183
Debt service	21,330,453	0	21,330,453	26,665,188
Capital projects	18,890,389	0	18,890,389	39,305,695
Total governmental activities expenditures	120,698,907	0	120,698,907	153,610,642
Business type activities	0	18,154,742	18,154,742	20,800,983
Total ALL expenditures	120,698,907	18,154,742	138,853,649	174,411,625
Other financing uses, including transfers out	13,500,856	3,883,500	17,384,356	18,484,130
Total ALL expenditures/And other financing uses	134,199,763	22,038,242	156,238,005	192,895,755
Excess revenues and other sources over (Under) Expenditures/And other financing uses	5,657,427	1,346,306	7,003,733	-13,621,621
Beginning fund balance July 1, 2012	54,822,240	23,906,068	78,728,308	78,728,308
Ending fund balance June 30, 2013	60,479,667	25,252,374	85,732,041	65,106,687
Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ 15,724 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents	
General obligation debt	\$ 90,385,320	Other long-term debt	\$ 0	
Revenue debt	\$ 4,585,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 2,040,569			
		General obligation debt limit	\$ 186,978,860	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		11/27/2013		
Printed name of city clerk	Telephone	Area Code	Number	Extension
Suzy Schares, CMC, City Clerk		319	291-4323	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/27/2013	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF WATERLOO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an <b>X</b> in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	<b>Section A - TAXES</b>											1
2	<b>Taxes levied on property</b>	20,420,126	12,390,234		7,465,044			40,275,404			40,275,404	2
3	Less: Uncollected property taxes - Levy year	0	0		0			0			0	3
4	Net current property taxes	20,420,126	12,390,234		7,465,044	0	0	40,275,404		T01	40,275,404	4
5	Delinquent property taxes	9,626	5,935		3,405			18,966		T01	18,966	5
6	<b>Total property tax</b>	20,429,752	12,396,169		7,468,449	0	0	40,294,370			40,294,370	6
7	<b>TIF revenues</b>			6,525,669				6,525,669		T01	6,525,669	7
	<b>Other city taxes</b>											
8	Utility tax replacement excise taxes	861,437	525,839		292,672			1,679,948		T15	1,679,948	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	950,398						950,398		T15	950,398	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax	1,288,472						1,288,472		C30	1,288,472	11
12	Mobile home tax	39,464	24,140		13,468			77,072		T19	77,072	12
13	Hotel/motel tax	1,231,188						1,231,188		T19	1,231,188	13
14	Other local option taxes		9,519,018					9,519,018		T09	9,519,018	14
15	<b>TOTAL OTHER CITY TAXES</b>	4,370,959	10,068,997	0	306,140	0	0	14,746,096	0		14,746,096	15
16	<b>Section B - LICENSES AND PERMITS</b>	1,103,986	10,720					1,114,706	400	T29	1,115,106	16
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17
18	Interest	15,937	12,025	2,640	32,015	128,631		191,248	31,877	U20	223,125	18
19	Rents and royalties	968,784	193,716		61,438			1,223,938		U40	1,223,938	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	984,721	205,741	2,640	93,453	128,631	0	1,415,186	31,877		1,447,063	22
23												23
24	<b>Section D - INTERGOVERNMENTAL</b>											24
25												25
26	<b>Federal grants and reimbursements</b>											26
27	Federal grants	1,094,045	2,085,413					3,179,458		B89	3,179,458	27
28	Community development block grants		2,789,152					2,789,152		B50	2,789,152	28
29	Housing and urban development	38,247	5,053,551		86,364			5,178,162		B50	5,178,162	29
30	Public assistance grants		41,135					41,135	87,105	B79	128,240	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	<b>Total Federal grants and reimbursements</b>	1,132,292	9,969,251	0	86,364	0	0	11,187,907	87,105		11,275,012	33
34												34
35												35
36												36
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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WATERLOO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		6,550,961					6,550,961		C46	6,550,961	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	51,914	3,900,087					3,952,001		C89	3,952,001	49
50	Iowa Department of Transportation		4,191,004			468,756		4,659,760		C89	4,659,760	50
51	Iowa Department of Natural Resources	2,719	154,712					157,431		C89	157,431	51
52	Iowa Department of Economic Development		1,211,516					1,211,516		C89	1,211,516	52
53	CEBA grants							0		C89	0	53
54	Substance Abuse Grants	354,287	36,498					390,785		C89	390,785	54
55	State share - Public Assistance Grants	6,508						6,508	22,252		28,760	55
56	State share - Beer/Liquor	104,241						104,241			104,241	56
57								0			0	57
58								0			0	58
59								0			0	59
60	<b>Total state</b>	519,669	16,044,778	0	0	468,756	0	17,033,203	22,252		17,055,455	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions							0			0	63
64	Library service	60,878						60,878		D89	60,878	64
65	Township contributions	35,750						35,750		D89	35,750	65
66	Fire/EMT service							0		D89	0	66
67	Local government reimbursements	280,000	923,850			1,063		1,204,913	273,624	D89	1,478,537	67
68								0			0	68
69								0			0	69
70	<b>Total local grants and reimbursements</b>	376,628	923,850	0	0	1,063	0	1,301,541	273,624		1,575,165	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	2,028,589	26,937,879	0	86,364	469,819	0	29,522,651	382,981		29,905,632	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water							0		A91	0	73
74	Sewer							0	12,739,032	A8Ø	12,739,032	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking	558,797	74,468					633,265		A6Ø	633,265	77
78	Airport	178,985						178,985		AØ1	178,985	78
79	Landfill/garbage							0	3,512,255	A81	3,512,255	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WATERLOO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	216,682						216,682		A89	216,682	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	317,868						317,868		A89	317,868	92
93	Ambulance charges	1,650,237						1,650,237		A89	1,650,237	93
94	Sidewalk street repair charges	71,138						71,138		A44	71,138	94
95	Housing and urban renewal charges		103,873					103,873		A50	103,873	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	123,360						123,360		A89	123,360	99
100	Park, recreation, and cultural charges	2,295,937						2,295,937		A61	2,295,937	100
101	Animal control charges	2,858						2,858		A89	2,858	101
102	Other charges - <i>Specify</i>							0			0	102
103	Service charges - Planning, Engineering, Traffic, Street	846,060	105,943					952,003			952,003	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	6,261,922	284,284	0	0	0	0	6,546,206	16,251,287		22,797,493	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>	232,389						232,389		U01	232,389	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	333,052	50			2,515,859		2,848,961		U99	2,848,961	108
109	Deposits and sales/fuel tax refunds	1,478,099	92,950		189,526			1,760,575	4,418	U99	1,764,993	109
110	Sale of property and merchandise							0	13,585	U11	13,585	110
111	Fines	259,069						259,069		U30	259,069	111
112	Internal service charges	3,294,085	50,000					3,344,085		NR	3,344,085	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Black Hawk County Waste Commission Equity Distributions	521,938						521,938			521,938	114
115	Other	739,363	208					739,571			739,571	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	<b>TOTAL MISCELLANEOUS</b>	6,625,606	143,208	0	189,526	2,515,859	0	9,474,199	18,003		9,492,202	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF WATERLOO					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	42,037,924	50,046,998	6,528,309	8,143,932	3,114,309	0	109,871,472	16,684,548		126,556,020	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	71,014						71,014		NR	71,014	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>		195,348		2,630,000	9,705,000		12,530,348	6,700,000	NR	19,230,348	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	9,277,486			4,278,874	393,162		13,949,522			13,949,522	127
128	<i>Internal TIF loans and transfers in</i>	112,000		112,000	2,548,822	662,012		3,434,834			3,434,834	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	9,460,500	195,348	112,000	9,457,696	10,760,174	0	29,985,718	6,700,000		36,685,718	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	51,498,424	50,242,346	6,640,309	17,601,628	13,874,483	0	139,857,190	23,384,548		163,241,738	132
133												133
134	<b>Beginning fund balance July 1, 2012</b>	19,639,893	14,152,026	1,422,554	4,874,588	14,733,179	0	54,822,240	23,906,068		78,728,308	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> <i>(Sum of lines 132 and 134)</i>	71,138,317	64,394,372	8,062,863	22,476,216	28,607,662	0	194,679,430	47,290,616		241,970,046	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF WATERLOO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	13,993,922	2,015,610					16,009,532		E62	16,009,532	2
3	Purchase of land and equipment	28,827						28,827		G62	28,827	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	127,148						127,148		E89	127,148	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	9,482,757	1,731,743					11,214,500		E24	11,214,500	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	1,610,058						1,610,058		E32	1,610,058	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	1,087,563						1,087,563		E66	1,087,563	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	202,817						202,817		E32	202,817	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	26,533,092	3,747,353	0	0	0	0	30,280,445			30,280,445	40



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WATERLOO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	280	5,766,375					5,766,655		E44	5,766,655	42
43	Purchase of land and equipment		52,041					52,041		G44	52,041	43
44	Construction	183,405	7,561,395					7,744,800		F44	7,744,800	44
45	Parking meter and off-street — Current operation	393,697						393,697		E60	393,697	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		418,915					418,915		E44	418,915	48
49	Traffic control safety — Current operation		1,451,986					1,451,986		E44	1,451,986	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		1,356,859					1,356,859		E44	1,356,859	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	950,367	74,294					1,024,661		E01	1,024,661	59
60	Purchase of land and equipment		91,778					91,778		G01	91,778	60
61	Construction		522,228					522,228		F01	522,228	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	3,987,330						3,987,330		E89	3,987,330	65
66	Purchase of land and equipment	14,345						14,345		G89	14,345	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	5,529,424	17,295,871	0	0	0	0	22,825,295			22,825,295	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WATERLOO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation	75,000						75,000		E32	75,000	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	299,944						299,944		E79	299,944	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	374,944	0	0	0	0	0	374,944			374,944	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WATERLOO			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	2,600,600						2,600,600		E52	2,600,600	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	1,201,975						1,201,975		E61	1,201,975	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	2,529,063						2,529,063		E61	2,529,063	127
128	Purchase of land and equipment	19,576						19,576		G61	19,576	128
129	Construction	30,087						30,087		F61	30,087	129
130	Recreation — Current operation	1,793,361						1,793,361		E61	1,793,361	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	60,000						60,000		E03	60,000	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	803,196						803,196		E61	803,196	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	9,037,858	0	0	0	0	0	9,037,858			9,037,858	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	853,800						853,800		E89	853,800	143
144	Purchase of land and equipment	35,279						35,279		G89	35,279	144
145	Housing and urban renewal — Current operation		8,519,815					8,519,815		E50	8,519,815	145
146	Purchase of land and equipment		47,526					47,526		G50	47,526	146
147	Construction		179,445					179,445		F50	179,445	147
148	Planning and zoning — Current operation	475,674						475,674		E29	475,674	148
149	Purchase of land and equipment	2,000						2,000		G29	2,000	149
150	Other community and economic development — Current operation	373,759						373,759		E89	373,759	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			2,427,321				2,427,321		E89	2,427,321	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	1,740,512	8,746,786	2,427,321	0	0	0	12,914,619			12,914,619	154
155	<div> TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other" </div>											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WATERLOO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	575,646						575,646		E29	575,646	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	1,210,214						1,210,214		E23	1,210,214	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	372,872						372,872		E25	372,872	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	485,715						485,715		E31	485,715	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	1,326,449						1,326,449		E89	1,326,449	171
172	Other general government — Current operation	1,024,036	49,972					1,074,008		E89	1,074,008	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	4,994,932	49,972	0	0	0	0	5,044,904			5,044,904	176
177	<b>Section G — DEBT SERVICE</b>		278		21,330,175			21,330,453			21,330,453	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	278	0	21,330,175	0	0	21,330,453			21,330,453	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Infrastructure		5,078,101			2,854,655		7,932,756			7,932,756	184
185	Buildings & Improvements		3,826,084			4,319,107		8,145,191			8,145,191	185
186	Vehicles & Equipment		0			1,832,672		1,832,672			1,832,672	186
187	<b>Subtotal Regular Capital Projects</b>	0	8,904,185	0	0	9,006,434	0	17,910,619			17,910,619	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189	TIF Districts - Economic Development		18,000			961,770		979,770			979,770	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	18,000	0	0	961,770	0	979,770			979,770	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	8,922,185	0	0	9,968,204	0	18,890,389			18,890,389	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	48,210,762	38,762,445	2,427,321	21,330,175	9,968,204	0	120,698,907			120,698,907	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WATERLOO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation									E91	0	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							6,668,896		E80	6,668,896	201
202	Purchase of land and equipment							152,215		G80	152,215	202
203	Construction							1,165,767		F80	1,165,767	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation							3,262,820		E81	3,262,820	216
217	Purchase of land and equipment							306,992		G81	306,992	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WATERLOO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								1,718,858		1,718,858	242
243	Enterprise Capital Projects								4,879,194		4,879,194	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								18,154,742		18,154,742	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	48,210,762	38,762,445	2,427,321	21,330,175	9,968,204	0	120,698,907	18,154,742		138,853,649	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	788,536	9,277,486					10,066,022	3,883,500		13,949,522	255
256	Internal TIF loans/repayments and transfers out	112,000		3,322,834				3,434,834			3,434,834	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	900,536	9,277,486	3,322,834	0	0	0	13,500,856	3,883,500		17,384,356	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	49,111,298	48,039,931	5,750,155	21,330,175	9,968,204	0	134,199,763	22,038,242		156,238,005	259
260												260
261	<b>Ending fund balance June 30, 2013:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>	322,077	233,192	0	0	0		555,269			555,269	263
264	<b>Restricted</b>	5,597,851	18,382,921	1,881,319	1,146,041	20,477,967		47,486,099			47,486,099	264
265	<b>Committed</b>	0	0	0	0	0		0			0	265
266	<b>Assigned</b>	5,398,544	1,859,009	431,389	0	0		7,688,942			7,688,942	266
267	<b>Unassigned</b>	10,708,547	-4,120,681	0	0	-1,838,509		4,749,357			4,749,357	267
268	<b>Total Governmental</b>	22,027,019	16,354,441	2,312,708	1,146,041	18,639,458	0	60,479,667			60,479,667	268
269	<b>Proprietary</b>								25,252,374		25,252,374	269
270	<b>Total ending fund balance June 30, 2013</b>	22,027,019	16,354,441	2,312,708	1,146,041	18,639,458	0	60,479,667	25,252,374		85,732,041	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	71,138,317	64,394,372	8,062,863	22,476,216	28,607,662	0	194,679,430	47,290,616		241,970,046	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF WATERLOO

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32 107,679	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94 1,348,834		
Libraries.....	M52 57,494		
Police protection.....	M62 204,474		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$ 1,585,913		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	31,703,709

Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED							
A. Long-term debt	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
Purpose		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 1,805,000	29U \$	39U \$ 335,000	49U \$	49U \$	49U \$ 1,470,000	49U \$	I91 \$ 70,653
2. Sewer utility	19U 4,700,000	29U	39U 1,585,000	49U	49U	49U 3,115,000	49U	I89 74,882
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 1,755,966	29U 499,126	39U 214,524	49U	49U 2,040,569	49U	49U	I89 97,953
9. Other-Specify Corp purpose	19U 88,790,000	29U 19,035,000	39U 18,185,000	49U 89,640,000	49U	49U	49U	I89 2,844,470
10. Capital Loan Notes	19U 280,000	29U	39U 40,000	49U 240,000	49U	49U	49U	I89 16,038
11. HUD	19U 295,144	29U	39U 66,831	49U 228,313	49U	49U	49U	I89 23,620
12. IDED	19U 60,083	29U 195,348	39U	49U 255,430	49U	49U	49U	I89
13. Employees	19U 33,911	29U	39U 12,334	49U 21,577	49U	49U	49U	I89 879
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	97,720,104	19,729,474	20,438,689	90,385,320	2,040,569	4,585,000	0	3,128,495

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2012

61V \$ 0

64V \$ 0

Outstanding as of JUNE 30, 2013

61V \$ 0

64V \$ 0

Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS	Amount - Omit cents
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY		
Actual valuation -- January 1, 2011	\$ 3,739,577,201	x .05 = \$ 186,978,860

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01	W31	W61			
	\$ 1,981,257	\$ 30,755,951	2,277,605	50,443,875	85,458,688	
	REMARKS					V98
This report is prepared using a modified cash basis (budgetary basis) and therefore, total cash and investments shown above of \$85,458,688 does not equal total fund balance for all funds as reported on page one.						